other objection, which, it thinks, will perhaps prove fatal whenever the question shall be adjudicated by the Supreme Court. That objection is that an income which, we presume, is a mistake as re-

DER SIR—In your issue of the 7th in-stant I notice, under the head of "Does Cotton Planting Pay at the Present Prices," your estimate of cost of produc-ing cotton and net profits as follows:

Being a practical planter, and one who does not "spend his time in town and turn his plantations over to overseer, etc." I thought it not amiss to give you may estimate, taking your data, from which you will see there is not much profit in cotton planting at present prices. The wages are the actual amount paid by me, rations at 62 cents per week. I have allowed one month lost time.

We have no right to suppose, with present prices and the outlook, that our coming crop will even net us nine cents. I would respectfully suggest that you urge our planters to make less cotton and more corn and small grain.

I will add that my experience shows that hands do not now pick on an average over five bales of cotton of four hundred pounds.

Mire of two hands eleven months
at \$15 per meath.

dred pounds.

Mire of two hands eleven mouths at \$12 per mouth.

Matious for two hands 11 mouths at \$62 per week.

Insurance and repairs on gin and engine, charged to 20 acres...... Bent or interest, including taxes

Peed I mule 80 bush. corn at 50c...

W#. 8. L. Very respectfully yours, A LATE number of the Parker Daily fur-

nishes an estimate of the cost of putting down a well for petroleum in the Bradford, McKean county, oil district, as fol-

Bonus, at \$150 an scre Boiler and engine... Drilling 1,600 feet... Tank, etc Tubing and casing... Two torpedoes, \$ 10

The inipe operator at this place says he pays in goods or cash at his own option, only giving cash to purchase such things as the put down is a bet that oil will be found at a point not larger in diameter than the crown of a silk hat, one-third of a mile under the earth's surface. The producing wells in the oil region number not less than seven to eight thousand, besides the wells that are failures, and represent a constant investment of over forty milions of dollars.

The prices paid in Steubenville for the

patch it into better shape. If it were not for the fact that its repeal would prob-ably be the signal for the passage of thirty-eight bankrupt laws in thirty-eight different States, each law varying according to the complex constitution of thirty-eight different Legislatures, there of repeal. But many persons think it better to bear the ills we have under the

fly to others that we know not of. The United States Senate, however, is not of this opinion. See dispatches.

Coal Oil Trade.—The increase in traffic in coal oil has greatly increased the demands upon the railroad for cares to trensport the illuminating fluid. At this time the Baltimore and Ohio railroad.

Iron and Coal Industries at Sten-

benville and Vicinity.

which, we presume, is a mistake as retax is unconstituonal. This is the waythe gards puddlers, heaters, rollers, and various other employes usually paid by the ton. For instance, the report says that heaters are paid \$18 per week, helpers

gards puddlers, heaters, rollers, and variburied puts it:

"A tax on incomes, being a direct tax
is unconstitutional unless apportioned
among the States in proportion to their
population. The provision of the consitution is that representatives and direct taxes shall be apportioned among
the States which may be included within
this Union according to their respective
numbers." Originally two-fifths were deducted for elaves, but since the thirdenth
amendment representatives and direct
taxes must be in proportion to the whole
population, excluding only 'Indiane not
taxed.' According to all the elementary
writers a tax on incomes is a direct tax,
and, if so, it is unconstitutional unless distribsted smong all the States in proportion to the whole population as returned
by the census. During the civil war nobody chose to test the constitutionality of
the income tax by carrying the question
to the Supreme Court lest his loyalty
should be suspected; but if the tax is reimposed this restraint will not operate.
Besides direct taxes the constitution authorizes 'duties, imposts and excises.'
An income tax obviously salls under none
of these three heads, and it is clearly a
direct tax because levied directly on the
persons who pay it; whereas the other
enumerated taxes are collected on commodities and are ultimatelely paid by the
consumers of the commodities as a part
of their price. If a tax on incomes is
not direct tax is."

It will be seen by our Washington dispatches that in view of the probable reensciment of the income tax law, the
Commissioner of Internal Revenue is
taking steps to increase the force of his
department.

The Cost of Making Cotton.

New Obleans, April 8, 1878.

To the Editor N. O. Times:

Der Sirs—In your issue of the 7th instant I notice, under the head of "Does
Cotton Planting Pay at the Present
Prices," your estimate of cost of producter, leaving the tax of the proposition of

THE STRIKE AT STEUBENVILLE. THE STRIKE AT STEUERNVILLE A

In Steubenville the miners are paid by
the car at the rate of twenty five cents
per car. The cars are calculated to hold
fifteen bushels. Some complaint was
made by the miners in reference to the
size of the cars, they claiming they held
from seventeen to eighteen bushels. A
disinterested person who measured the
cars, stated to the Bureau that the cars
held sixteen bushels, of 2,688 cubic
inches, or eighty pounds to the bushel.
The men at the Gravel Pit demanded an
advance from twenty five cents or one
and two-thirds cents per bushel, to thirty
cents per car or two cents a bushel. The
men in the Stony Hollow Shaft also made
a demand for an advance, and were fola demand for an advance, and were followed by the men in High Shaft. The atrikes commenced early in September, 1877. The employers sought to put other men to work in place of the strikers, which resulted in a demonstration on the part of the strikers of such a character that the Mayor of the city issued a pro-clamation calling on the citizens to comthat the Mayor of the city issued a proshows
haver
thun

324 to

326 to

327 to

328 to

338 to

348 to

348

as follows

The mine operator at this place says

It is a nice question, and one upon which business men are much divided in opinion, whether it is better to repeal the national bankrupt law or attempt to patch it into better shape. If it were not only a constant investment of the price paid in Hammondsville for the following articles should be compared with the price paid in Hammondsville for the following articles should be compared with the price paid in Hammondsville for the following articles should be compared with the price paid in Hammondsville for the following articles should be compared with the price paid in Steubenville for the following articles should be compared with the price paid in Hammondsville for the following articles should be compared with the price paid in Hammondsville for the following articles should be compared with the price paid in Hammondsville for the following articles should be compared with the price paid in Hammondsville for the following articles should be compared with the price paid in Hammondsville for the following articles should be compared with the price paid in Hammondsville for the following articles should be compared with the price paid in Hammondsville for similar goods, not forgetting that in Steubenville processing the price paid in Hammondsville for the following articles should be compared with the price paid in Hammondsville for the following articles should be compared with the price paid in Hammondsville for the following articles should be compared with the price paid in Hammondsville for the following articles should be compared with the price paid in Hammondsville for the following articles should be compared with the price paid in Hammondsville for the following articles should be compared to the price paid in Hammondsville for the following articles should be compared to the price paid in Hammondsville for the following articles should be compared to the price paid in Hammondsville for the following articles should be compared to the price paid in Hammondsville for the following articles should be

on his own store:				Š	
Flour, per burel		00	to	7	4
Coffee (Rio), per pound Tea, per pound		50	to	1	101
Sagar (white), per pontd Board, per week	à	00	to	5	100
Lard, per pound		175	To the	1	1
Men's heavy boots	2	00 50	to	3	(
In Stanbannilla and into					

The Growing Crops.

Washington, April 13.—The statistical of the Agricultural Department has completed his estimate of the condition and prospects of the crops for the next shops here, at work day and night, to complete them for the trade.—Cumberland Times.

Enormous Depreciation in Property is reported from 700 correspondence of the condition of the screen of the department show that the area under cultivation for cereals, which has increased 50 per cent, during the past ten years, will during the present season exceed the acreage of any former year. The property is reputed to have cost \$125,000, and an offer of \$85,000 was refused in 1876.

HOREW ERKENBRECHER, OINCINNATI.

ANDREW ERKENBRECHER, OINCINNATI.

ADDREW ERKENBRECHER, OINCINNATI.

SOMETHING NEW—

The use beautiful ANTIQUE POTTE has a same. Just received at the area under cultivation for cereals, which has increased 50 per cent, during the past ten years, will during the present season exceed the acreage of any former year. The same ten years, will during the present season exceed the acreage of any former year. The property is reputed to have cost \$125,000, and an offer of \$85,000 was refused in 1876.

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Gen. James Shields

Denville and Vicinity.

The Steubenville Herald of Saturday furnishes some interesting local statistics from a forthcoming report in regard to labor, manufacturing, &c., for the whole State of Ohio. It seems that at the Rush Run coal mines (shaft 250 feet down) the earnings of miners in 1877 were \$7.50 per week; mechanics, weigh master, mule drivers and cokemen the same. At the Hammondeville mines the earnings of miners were \$7.50; at McGary & C. 's and mover the fact that the Committee on Ways and Means has decided by a vote of six yeas against five nays in favor of an income tax. It is noted that all the six who voted for the income tax are western or southern members, and the deduction is made that the movement in favor of that tax is a western and southern attempt to shift the burden of taxation upon the east. The argument that an income tax is a western and southern attempt to shift the burden of taxation upon the east. The argument that an income tax is a nestern that an income tax is a nestern that an income tax is a western and southern attempt to shift the burden of taxation upon the east. The argument that an income tax is no so of the most unfair and unequal modes of raising revenue is again brought forward, but the Herald raises another objection, which, it thinks, will perhaps prove fatal whenever the questions and the state of the sta General James Shields, who has been be subject of so much turmed in Con-

AN UNJUST VERDICT.

If one of the many "put up" medicines prove ineffectual, all are condemned as nostrams. Is this right? Are all American citizens denounced as traitors because Benedict Arnold committed treason? Some refuse to use Dr. Pierce's Family Medirefuse to use Dr. Pierce's Family Medicines simply hecause they have used others without beneft. Dr. Pierce's preparations possess actual merit, and, if taken when indicated, the most sanguine expectations will be realized. His Golden Medical Discovery is the standard alterative blood-purifier in the market. Thousands of testimonials from those it has curred of consumption, dyspepsia, liver complaint, and various forms of skin diseases, are on file in the Doctor's office, certifying to its efficacy. Dr. Pierce's Favorite Prescription is relied upon by women to cure the many weaknesses and irregularities peculiar to their sex. For further information see the People's Common Sense Medical Adviser, an illustrated work of nearly 1,000 pages. Over one hundred thousand copies sold. Price \$1.50, post-paid. Address the author, R. V. Pierce, M. D., Buffalo, N. Y.

HELMS.—On Monday evening, April 15, 1878, t 6 o'clock, Luwis S. Halms, aged 21 years. Funeral from his late residence on sland, on Wednesday afternoon at 2 o'c'ock. Friends of the family are invited.

SPECIAL NGTICES.

A CARD. To all who are suffering from the errors a

ons of youth, nervous weakness, early de sy, loss of manhood, &c., I will send you a receip that will cure you, FREE OF CHARGE. This great remedy was discovered by a missionary in South America. Send a self-addressed envelops to the REV. JOSEPH T. INMAN Station D, Bible Ho New York Otty:

CENERAL NOTICES.

SEALED PROPOSALS.

CITY CLERE'S OFFICE.

WHEREING, W. VA., April 11, 1878.

Sealed Proposals will be reselved at the office of the city Clere, tentil Monday, April 16, 1878, at 6 office of the city Clere, w., for the removal of all kitchen garbage und office from within the city limits for the ensuing year. All bids must be made separate for each of the city clere, and shall be addressed to the hairman of the Committee on Health. The committee new rings the right to reject any or all 1818. nittee reserving the right to reject any or all bida. SEALED PROPOSALS.

CLEER'S OFFICE,

COUNTY COMMISSIONERS,
WHERLING, April 5, 1878. Easled Proposals will be received at this off until 12 o'c ock noon, April 24th, for the following work.

"MACADAMIZING." "MACADAMIZING."

750 cuble varids on Bosge' III! road, between National roid and foot of hill.

1550 cuble yards, first 3 miles G. C. & P. road above Gregaryille. W. W. L. & B. turnpike, between Chinds and West Librity.

1100 cuble yards, West Union & Bonsy's Point roed, north of Middle Wheeling creek.

1550 cuble yards, Biver road, between Wheeling and Glen's Bans.

120 cuble jards, Meeting House Hill road.

"MASONEY."

"MASONBY." "MASONEY."

110 cubic yark becomd-Class Masonry at Run abore 1,3 les, on liver road. The record of the south the record of the r

The Committee on Roads and Bridges reserve the right to reject any or all bids. By order of the Board of Commissioners. CHAS H. DEITERS, Clerk. W. C. SEITH, County Engineer. 'spö

DROPOSALS.

CLERK'S OFFICE BOARD OF COMMIS-IONERS WHERLING, W. Va. Japril 5, 1878. WHERLING, W. V. A. Japril 5, 1878. 19
Proposals will be received at this office until Tuesday, April 9, at 12 o'clock mon, for the erection of about 50 rods of board inner along the line between 8. If Woodward's and the Jacoba estate, on the east idle of Wheeling and kim Grove countries of the control of

all bids.

By order of the Board of Commissioners.

CHAS. H. DETTERS, Clerk.

W. C. SMITH, County Engineer.

apo
The above time is extended to TUESDAY, April
16, 1878.

1910

12% FRIDAY AND SATURDAY, April 19 and 20, and SATURDAY MATINEE. The Original

Bryant's Minstrels!

The Excelsior Troupe of the World!

NEIL BRYANT Manage
Direct from Bryani's Opera House, Broadway,

The best entertainment in New York .- Herald, ctober 11. The Migstrel Gem of New York.—Sun, Oct. 20. froupe compo-ed sf the following great Comedians BUGHEY DOUGHERTY, LITTLE MAC,

The Great Vocal Corps:

JOSEPH NOBBIS, C. R. CLINTON,
ARTHUR COOK, R. BARON, a
GEO. W. HARLEY, the Wonderful Male Sopra FULL ORCHESTRA AND BRASS BAND Prices as usual. Seats on sale at Adams & Lucas on Wednesday morning.

ERKENBRECHER'S

Bon-Ton Starch

Is absolutely odorless, and Chemically

Grocers and Dealers.
Its annual consumption reaches Twenty
Million Pounds.

ANDREW ERKENBRECHER.

NEW ADVERTISEMENTS.

A BTISTS' MATERIALS.

The finest assortment of Artists' Materials, FRAMES, MOULDINGS, CHROMOS,&G.

KIRK'S-1005 Main St.,

ATTENTION, ISLANDERS. AN OCHALK OR COLD WATER IN OURS.

I have made arrangements to supply Families. Hotels, Boarding Heit, with Pure, Rich, wholesome allower CUUNTY Mi.K. received every
morning vis P. W. & Ey. R. B. Will slaways have
a supply at my Store on the Island. Also deliver
by vesgon to any part of the city.

— H. MO BRIS.

DOOR MATS-Every size and style desired, at all prices

FRIEND & SON, 1063 MAIN STREET.

PARLOR SUITS AND TABLES, ZINK & MOREHEAD.

FURNITURE AND CARPET ROOMS.

1117 MAIN STREET. UNDERTAKING.

The largest stock of Coffins, Caskets and all kinds f Undertaking Goods in the city. Calls answered at all hours, night or day, at 1124 G. MENDEL, BOOTH & CO. 200 DOZEN CANS

TABLE PEACHES, Chesper than ever, at

H. F. BEHRENS'-2217 & 2219 Market St

GOLD FISH-

Just received a new and very choice lot. Wi CHRISTIAN SCHNEPF, Opera House Drug Sto

A NNUAL CLEARING SALE AT AUCTION

On THURSDAY EVENING, April 18, At McLure House Art Store. OF 125 OIL PAINTINGS, Chromos,

Engravings, Photographs. All suitably framed. This is a rare lot, all to be sold without reserve.

E. L. NICOLL HALLEB, Auctioneer.

PLEASURE TO-NIGHT

AT ZANE ST. M. E. CHURCH.

Necktie Social!

CALIFORNIA DRIPS,

CALIFORNIA DERFS,
WAPI E SYRUP,
CALIFORNIA PEARS,
CALIFORNIA APRICOTS,
CALIFORNIA GREEN GAGE PLUMS,
CALIFORNIA ICWORTH PLUMS,
SMOKED SALMON.

Also, a fine lot of

Fancy & Staple Groceries, Fresh and Smoked Meats, Vegetables, Fish, dc.

A. M. WALTER Ceraer of Maket and Eleventh Streets

OPERA HOUSE. TWO NIGHTS ONLY MONDAY and TUESDAY, April 22 and 21. Grand Dramatic Event of the Season. The Grea Heroic English Actor,

Mr. George Rignold!

'ill appear in his world-famed rendition of Shake peare's Grand Historical Play, in 5 Acts, of

HENRY V.

As played by him over 1,000 times in A meric

Weber.

Hezelton,

Hardman,

Prices from \$250 to \$1200.

New York Grand Opera House Comp'y FORTY-TWO speaking parts and ONE HUN-DRED auxiliaries. A special car load of Seeney is brought to properly speresent the King's entry late London upon his celebrated White Larances "CKINFIN," with the Battle of Aginouri and other scenes. The armor, costumes, bancers, ecu-ned upon this occasion are the same as those used to the brilliant engagement just closed in New Tickies for sale at Adams & Lucas', commencing Friday morning.

NEW HOTEL.

Commerc'al Travelers and others, if you stop a Newburg, W. Va , go to the ELLIS HOUSE, ormerly the Washington) one square from Rail-ad Depot. Everything quiet, clean and neat, and CHAS. E. ELLIS, Prop'r.

WARDROBES AND BOOK CASES-In great variety, at Book Bottom Prices, at ARBENZ & CO'S FURNITURE AND CARPET HOUSES,

1109 Main and 3305 Jacob Sta. Boys,

From 5 to 16 Years of Age.

We have just received a very large and

For Boys,

It is snowflake white.

It is snowflake white.

It is snaceptable of the highest and most lasting Pollah.

It possesses greater strength of body than other trade brands.

It is packed in Pound Parcels. Full Weight guaranteed.

It costs less money than any Starch in the World.

It is manufactured in the heart of the greatest cereal region of the Globe.

It is Sold universally in America by Grocers and Dealers.

These Goods are CUT IN THE LATEST STYLE, of substantial and handsome fabrics, and are MADE IN THE BEST MANNER. The prices will be found

VERY LOW.

SPRING AND SUMMER TRADE, 1878

TAYLOR & CO

GRAND OPENING OF NEW SPRING AND SUMMER STOCK!

This Morning, and Continuing from Day to Day.

UNPRECEDENTED INDUCEMENTS

IN ELEGANCE AND VARIETY OF STYLES.

Prices Lower Than Ever Before Known!

DRESS MAKING DEPARTMENT:

MRS. L. M. ATKINSON, Chief of this Department, has just returned from New York, where she has been for some time, visiting the GRAND EMPORIUMS OF FASHION, for the Benefit of Our Patrons, and is fully prepared to execute their orders in the HIGHEST STYLE OF THE ART

MILLINERY DEPARTMENT:

We also take great pleasure in informing our customers and the public generally that MISS M. V. KELLAR will open on MONDAY, APRIL 8th, a First-Class Millinery Establishment in conjunction with our Store, and would beepeak for her a liberal patronage.

GEO. R. TAYLOR & CO.

MUSIC IN ANOTHER PLACE! SHEIB'S MUSIC STORE

To Washington Hall, SHEET MUSIC, BOOKS, MUSICAL INSTRUMENTS.

STRINGS and MUSICAL GOODS, of every description.



Ohlo Valley, J. Estey & Co., Bay State.

All of which will be sold at the largest possible discounts from price lists PIANOS AND ORGANS RENTED AND SOLD ON MONTHLY PAYMENTS. Special attention given to Repairing and Tuning all kinds of Instrume

NEW GOODS

WE HAVE JUST RECEIVED A LARGE STOCK OF NEW AND DESIRABLE GOODS,

For the FALL TRADE, embracing all the New Styles in Overcoatings, Suitings and Pantaloon Goods.

We guarantee satisfaction in QUALITY, PRICE and FIT. A large line of GENTS' FURNISHING GOODS Always in store. Call and examine our stock,

J. H. STALLMAN & CO.. MERCHANT TAILORS,

27 Twelfth Street.

MORNING-GLORY BAKING POW

STALL GROCERS AUTHORIZED TO GUARANTEE IT.

G. S. FEENY, Sole Agent, 1307 Main St., Wheeling, W. Va.

INSURANCE.

PENN MUTUAL LIFE INSURANCE CO. OF PHILADELPHIA, PA.

ORGANIZED 1847.

SAML E. STOKES, Vice President. | JAS. WEIR MASON, Actuary H. S. STEPHENS, 2d Vice President. | HENRY AUSTIE, Secretary. Every Polloyholder is a member of the Company, entitled to all its advantage and privileges. It has declared more dividends in number, and of a larger percentage than any lempany in the United States. It is liberal in its management, prempt in its settlements of lesses.

ROBERT W. TUCKER, General Agent. OFFICE, No. 28 TWALFTH ST., WHEELING, W. VA. Agents wanted in every section of the State; also City Bolicitors.

FOR SALE.

NEW

WE WILL SELL

First Class Goods

LESS THAN ANY HOUSE

IN THE CITY.

WILL FIND IT

TO THEIR ADVANTAGE

THEUSTEE'S SALE-By virtue at a deed of trust made by Francis Falloure and Serah E. Palloure his wife, to the Falloure and Serah E. Palloure his wife, to the or a Francis of Francis Carlot to Edd and of De-cember, 1874, and of record in Deed of Trust Book No. 8, folion 18, 19 and 20, in the Cierk's office of the County Court of Ohio county, West Virginia, I will on

Wheeling known as centre wheeling, and bound as follows:
Reginning at the north east corner of lot numbered twenty-one (21); thence south slong the wested of said Jacob street thirty-thre(35) feet; the west and at right angles with said baseline of (and left line thirty (30) feet to the south line of rirate alley fliny; thence west along the south line and alley fliny; (60) feet to the east line of Charlstreet; thence north along said east line of Charlstreet; thence north along said east line of Charlstreet flve (5) feet; thence east one hundred (16 feet to the place of beginning, being part of it same property conveyed to said Francis Fallow J.W. B. Puglish, Trustee, by deed dated 30 November, 1868.
Tems made known on day of sale.
Jithe believed to be good, but selling as Trust I shall convey only such did as ale vested in me.

W. H. CALDWELL, Trustee

J. C. Hernyer, Austineer.

One TWO-STORY FRAME BUILDING of seven rooms, including one Store Bo in Valley Grove, on the Hempfield R. R. opposite the railroad Station, besides 18 acres of good Farming Land. Will be sold very reasonable-\$500 in hand, residue to

TWELVE THOUSAND ACRES in Tuck er county, the best Timber Land in the Stat Black Water Manor, on the Black Forl of Cheat river; excellent fishing ground Will sell entire or in lots to suit - \$5 to \$

C. A. SCHAEFER'& CO.,

REAL ESTATE AGENTS BDIS SALE—
One large Hall Patent Safe, one large Mirror, one large deak, and store fixtures. The entire stock of Dry Goods at cost; a stock of Carpets, Oil Clotha, &c., in the stock. Persons desiring cheap goods should call at once, as the asto will only be on sale a few days. For sale at the atore room lately occupied by J. W. Fernil. and D. B. FORNEY.

BOILERS FOR SALE Two Large Pite-Box Bollers, 47 inches in dime-ter, with 52 3-inch dises, 14 feet long and 5 feet grate bars; all in good condition. Will emake steam easily with very little feet for 12, 14 or 16 inch cylinders. For sale chesp. Enquire of A. J. SWEENEY & SON, sp5 Whesting, W. Va.

ap5 Wheeling, W. va.

POR SALE LOW AND ON EASY
TERMS.
Frm of 240 Acres, on the Objo river, eighteen
miles from twheeling. About one-third kiver
foottom (fine alluvial soil, not subject to overflow),
well adapted for Market Gardening; about 160
acres fine timber, which can be easily cultivated
when cleared. Watered by a spring drain; will
make a spieodid stock farm
W. V. HOGE & BED.,
mr25

FOR SALE-

I offer for sale my present residence, No. 75
forth Front street, Island. Has hot and cold
rater and gas, and is one of the most pleasant
itnations in the city.

YOSEPH SPEIDEL. HERVAY & BRITT.

FOR SALE-

JOHN P. GILCHRIST, At Top Mill. HOUSE FOR SALE.—I offer for mie the house on South Front street, Island, in which I

C. T. Brues & Co.

TO CALL AND SEE OUR STUCE.